

EXCELLENCE WITH A SENSE OF URGENCY®

October 26, 2001

853-85457 Re:

LEYDIG, VOIT & MAYER

2001 -

PAT/TM Due Date_

To Whom It May Concern:

This is to certify that a professional translator on our staff who is skilled in the German language translated the enclosed Handle for Hand and Garden Tools, as well as Handle-and-Tool Sets Containing such Handles from German into English.

We certify that the attached English translation conforms essentially to the original German language.

Kim Vitrav

Operations Manager

Subscribed and sworn to before me this ______day of _____day of _____

Tina Wuelfing

Notary Public

lotary Public, State of Texas My Commission Expires December 08, 2003

My commission expires: December 8, 2003

sales@mcelroytranslation.com www.mcelroytranslation.com

(512) 472-6753 1-800-531-9977

